

**Maintenance and Operation Fund Cash Flow for FY 2015-16**

<i>February, 2016</i>	<i>Current Months Activity</i>					
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>YTD Activity 2015-16</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 8,883,254.04	\$ 7,489,239.02	\$ 8,548,763.97	\$ 3,949,941.00	\$ 4,598,822.97	116.43%
<b>REVENUES</b>						
Taxes - Local Levies	7,763.55	12,452.89	12,156.74	695,982.00	628,724.42	90.34%
State Support Payments	1,668,228.83	3,532,166.08	3,449,281.35	14,981,031.00	15,447,602.16	103.11%
Other State Support	274,700.11	215,856.50	123,656.84	886,504.00	668,342.67	75.39%
Food Service Payroll	47,852.36	-	-	598,275.00	350,987.93	58.67%
Other Local Receipts	28,341.84	3,310.03	30,258.59	91,000.00	134,189.53	147.46%
Misc. Receipts	-	-	-	6,500.00	134.20	2.06%
Transfers	-	-	-	-	-	0.00%
Expenses Reversed	252.45	-	105.20	-	23,690.39	0.00%
<b>Total Revenues</b>	<b>2,027,139.14</b>	<b>3,763,785.50</b>	<b>3,615,458.72</b>	<b>17,259,292.00</b>	<b>17,253,671.30</b>	<b>20.95%</b>
<b>Total Cash Available</b>	<b>10,910,393.18</b>	<b>11,253,024.52</b>	<b>12,164,222.69</b>	<b>21,209,233.00</b>	<b>21,852,494.27</b>	<b>103.03%</b>
<b>EXPENSES</b>						
Monthly Bills	298,105.06	291,761.67	398,973.07	3,243,450.00	2,567,541.80	79.16%
Salaries	853,963.81	867,916.69	918,089.78	9,052,225.00	7,209,326.01	79.64%
Health Insurance & Benefits	136,689.04	149,635.42	160,250.27	1,605,077.00	1,241,745.71	77.36%
PERSI & FICA-MDCR	157,096.87	160,399.56	168,671.20	1,645,565.00	1,328,493.87	80.73%
Food Service Payroll	47,852.36	46,279.46	51,456.58	550,129.00	402,444.51	73.15%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,493,707.14</b>	<b>1,515,992.80</b>	<b>1,697,440.90</b>	<b>16,096,446.00</b>	<b>12,749,551.90</b>	<b>79.21%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,416,686.04</b>	<b>\$ 9,737,031.72</b>	<b>\$ 10,466,781.79</b>	<b>\$ 5,112,787.00</b>	<b>\$ 9,102,942.37</b>	<b>178.04%</b>
<b>Year to Date Activity</b>						
	<i>2013-14</i>	<i>2014-15</i>	<i>Actual 2015-16</i>	<i>Budget 2015-16</i>	<i>Difference</i>	<i>%</i>
<b>Beginning Cash Balance</b>	\$ 5,929,559.62	\$ 5,585,338.59	\$ 5,962,662.39	\$ 3,949,941.00	\$ (2,012,721.39)	66.24%
<b>REVENUES</b>						
Taxes - Local Levies	635,483.55	648,192.27	628,724.42	651,393.00	22,668.58	3.48%
State Support Payments	13,363,061.18	14,413,434.64	15,447,602.16	16,799,990.00	1,352,387.84	8.05%
Other State Support	630,689.82	646,683.88	668,342.67	1,083,993.00	415,650.33	38.34%
Food Service Payroll	386,316.97	337,127.95	350,987.93	688,566.00	337,578.07	49.03%
Other Local Receipts	194,414.03	104,726.56	134,189.53	127,310.00	(6,879.53)	-5.40%
Misc. Receipts	-	35.68	134.20	6,500.00	6,365.80	97.94%
Transfers	(1,632.98)	-	-	-	-	0.00%
Expenses Reversed	4,724.32	23,018.07	23,690.39	-	(23,690.39)	0.00%
<b>Total Revenues</b>	<b>15,213,056.89</b>	<b>16,173,219.05</b>	<b>17,253,671.30</b>	<b>19,357,752.00</b>	<b>2,104,080.70</b>	<b>10.87%</b>
<b>Total Cash Available</b>	<b>21,142,616.51</b>	<b>21,758,557.64</b>	<b>23,216,333.69</b>	<b>23,307,693.00</b>	<b>91,359.31</b>	<b>0.39%</b>
<b>EXPENSES</b>						
Monthly Bills	2,104,195.83	2,314,242.36	2,567,541.80	3,567,991.00	1,000,449.20	28.04%
Salaries	6,899,896.05	6,882,316.17	7,209,326.01	11,314,424.00	4,105,097.99	36.28%
Health Insurance & Benefits	1,070,052.71	1,165,465.83	1,241,745.71	2,060,085.00	818,339.29	39.72%
PERSI & FICA-MDCR	1,265,338.28	1,276,094.15	1,328,493.87	2,157,161.00	828,667.13	38.41%
Food Service Payroll	386,447.60	383,407.41	402,444.51	688,566.00	286,121.49	41.55%
Transfers	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>11,725,930.47</b>	<b>12,021,525.92</b>	<b>12,749,551.90</b>	<b>19,788,227.00</b>	<b>7,038,675.10</b>	<b>35.57%</b>
<b>Ending Cash Balance</b>	<b>\$ 9,416,686.04</b>	<b>\$ 9,737,031.72</b>	<b>\$ 10,466,781.79</b>	<b>\$ 3,519,466.00</b>	<b>\$ 6,947,315.79</b>	<b>197.40%</b>
Sweep Account Balance	\$ 9,416,686.05	\$ 9,737,008.43	\$ 10,466,781.79			
Investments Balance	-	-	-			
<b>Total Cash</b>	<b>\$ 9,416,686.05</b>	<b>\$ 9,737,008.43</b>	<b>\$ 10,466,781.79</b>			
<b>Difference</b>	<b>\$ 0.01</b>	<b>\$ (23.29)</b>	<b>\$ -</b>			

<i>Fund Title</i>	<i>Monthly Revenues</i>			<i>YTD Revenues</i>		
	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
230 Local Contributions	-	-	-	1,000.00	-	-
231 Local Copier Maintenance	10.00	-	-	1,450.80	30,875.85	20,990.64
232 Local Programs	9,970.00	-	-	17,192.93	5,500.00	10,623.98
233 Albertson's Grants	-	-	-	1,685.26	2,575.60	-
241 Drivers Education	7,000.00	9,132.47	-	16,238.57	27,763.34	7,963.31
242 State LEP	-	-	-	168,116.00	155,970.00	144,853.00
243 State Professional Technical	-	803.59	-	70,222.88	89,123.67	91,846.34
244 State Misc. Grants	-	-	9,985.95	3,413.80	126,759.61	136,719.21
245 State Technology Grants	-	-	-	81,428.94	26,189.34	161,843.27
246 State Substance Abuse	-	-	16,541.00	-	25,236.00	33,583.00
249 ISEE Phase II Grant	-	-	-	68,343.82	-	-
251 Title I-A Improving Basic Programs	59,687.45	59,176.39	84,593.76	475,467.42	516,396.37	554,014.34
253 Title I-C Migratory Children	9,318.66	10,072.86	10,374.91	87,828.71	147,284.24	114,715.70
257 Title VI-B - IDEA	54,233.95	49,756.94	40,167.82	380,893.01	382,613.51	406,983.81
258 Title VI-B - IDEA Preschool	3,527.52	1,666.74	2,911.12	12,314.50	9,790.65	12,060.95
263 Perkins III Vocational Ed.	-	-	-	37,584.88	28,318.29	20,479.93
270 Title III-English Language Acquisition	3,299.41	349.39	8,056.61	72,325.94	53,154.98	52,151.43
271 Title II-A Improving Teacher Quality	4,365.12	8,269.58	62,397.73	125,103.72	133,078.86	132,495.74
272 Title VI Rural & Low Income	19,264.90	8,270.46	6,717.77	31,636.15	26,559.41	24,288.29
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	34,224.87	-	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	22,260.62	48,853.46	47,901.20	1,953,955.83	2,322,320.02	3,054,950.83
410 Capital Projects	-	5,759.61	5,564.00	-	35,882.63	43,913.37
420 Plant & Facility	7,695.17	13,112.74	16,864.74	677,202.02	816,914.93	868,182.21
<b>Total of All Funds</b>	<b>200,632.80</b>	<b>215,224.23</b>	<b>312,076.61</b>	<b>4,317,630.05</b>	<b>4,962,307.30</b>	<b>5,892,659.35</b>

<i>Fund Title</i>	<i>Monthly Expenditures</i>			<i>YTD Expenditures</i>		
	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>	<i>2013-14</i>	<i>2014-15</i>	<i>2015-16</i>
230 Local Contributions	925.00	-	2,000.00	16,050.42	14,000.00	14,318.24
231 Local Copier Maintenance	5,385.13	5,228.36	5,296.28	42,612.15	43,895.88	46,946.21
232 Local Programs	-	-	24.41	5,025.93	7,966.00	16,410.21
233 Albertson's Grants	-	94.28	-	9,824.31	1,197.01	114.24
241 Drivers Education	-	-	226.80	15,921.84	16,915.49	12,597.84
242 State LEP	12,619.32	13,586.39	11,750.47	93,467.67	104,079.91	96,319.38
243 State Professional Technical	4,102.33	4,741.09	8,046.93	53,814.10	48,226.08	57,164.45
244 State Misc. Grants	-	17,010.35	29,234.39	3,368.80	98,549.70	238,439.15
245 State Technology Grants	2,823.60	1,765.21	8,117.72	48,956.73	116,358.57	149,233.80
246 State Substance Abuse	-	-	-	-	2,593.12	188.43
249 ISEE Phase II Grant	1,415.51	869.29	-	67,259.33	6,705.49	1,740.43
251 Title I-A Improving Basic Programs	59,924.03	60,009.80	68,848.88	467,953.19	519,478.95	556,402.92
253 Title I-C Migratory Children	11,423.68	10,401.94	11,758.20	76,527.44	96,628.60	109,831.73
257 Title VI-B - IDEA	55,809.00	55,370.97	60,264.84	446,396.12	425,230.29	442,489.77
258 Title VI-B - IDEA Preschool	3,999.41	2,299.63	3,743.59	20,224.85	14,538.21	18,132.84
263 Perkins III Vocational Ed.	3,652.62	3,374.12	7,544.21	30,347.80	40,388.62	30,750.77
270 Title III-English Language Acquisition	196.23	2,197.18	3,127.32	53,106.12	37,107.81	51,034.51
271 Title II-A Improving Teacher Quality	5,531.05	7,923.91	10,702.05	125,512.25	109,209.16	134,725.48
272 Title VI Rural & Low Income	8,743.44	8,137.27	7,029.78	34,212.47	24,214.55	20,122.33
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-	-
274 Title IV-A 21st Century Grant	216.02	60.60	-	55,685.03	60.60	-
282 Title II-D Technology	-	-	-	-	-	-
310 Bond & Interest	390,098.76	840,096.26	826,321.26	1,929,948.23	2,696,368.80	2,868,167.52
410 Capital Projects	-	293,410.57	1,038,186.85	-	2,331,669.09	6,441,152.34
420 Plant & Facility	25,973.88	1,621.63	95,033.68	336,746.25	324,509.32	412,425.20
<b>Total of All Funds</b>	<b>592,839.01</b>	<b>1,328,198.85</b>	<b>2,197,257.66</b>	<b>3,932,961.03</b>	<b>7,079,891.25</b>	<b>11,718,707.79</b>

<i>Fund Title</i>	<i>Cash Balance</i>			<i>Ending</i>	<i>Difference</i>
	<i>Beginning</i>	<i>Revenues</i>	<i>Expenditures</i>		
230 Local Contributions	12,368.75	-	2,000.00	10,368.75	-
231 Local Copier Maintenance	(19,628.54)	-	5,296.28	(24,924.82)	-
232 Local Programs	(4,106.48)	-	24.41	(4,130.89)	-
233 Albertson's Grants	3,954.66	-	-	3,954.66	-
241 Drivers Education	31,297.47	-	226.80	31,070.67	-
242 State LEP	84,657.91	-	11,750.47	72,907.44	-
243 State Professional Technical	20,140.81	-	8,046.93	12,093.88	-
244 State Misc. Grants	8,873.00	9,985.95	29,234.39	(10,375.44)	-
245 State Technology Grants	30,297.85	-	8,117.72	22,180.13	-
246 State Substance Abuse	18,797.42	16,541.00	-	35,338.42	-
249 ISEE Phase II Grant	(1.85)	-	-	(1.85)	-
251 Title I-A Improving Basic Programs	(85,779.78)	84,593.76	68,848.88	(70,034.90)	-
253 Title I-C Migratory Children	10,564.80	10,374.91	11,758.20	9,181.51	-
257 Title VI-B - IDEA	(43,677.17)	40,167.82	60,264.84	(63,774.19)	-
258 Title VI-B - IDEA Preschool	121.59	2,911.12	3,743.59	(710.88)	-
263 Perkins III Vocational Ed.	(17,060.12)	-	7,544.21	(24,604.33)	-
270 Title III-English Language Acquisition	(8,537.99)	8,056.61	3,127.32	(3,608.70)	-
271 Title II-A Improving Teacher Quality	(81,837.69)	62,397.73	10,702.05	(30,142.01)	-
272 Title VI Rural & Low Income	(12,870.31)	6,717.77	7,029.78	(13,182.32)	-
273 Title IV-A Safe and Drug Free Schools	-	-	-	-	-
274 Title IV-A 21st Century Grant	-	-	-	-	-
282 Title II-D Technology	-	-	-	-	-
310 Bond & Interest	2,536,727.80	47,901.20	826,321.26	1,758,307.74	-
410 Capital Projects	14,686,333.42	5,564.00	1,038,186.85	13,653,710.57	-
420 Plant & Facility	2,804,031.06	16,864.74	95,033.68	2,725,862.12	-
<b>Total</b>	<b>\$ 19,974,666.61</b>	<b>\$ 312,076.61</b>	<b>\$ 2,197,257.66</b>	<b>\$ 18,089,485.56</b>	<b>\$ -</b>

<i>Sweep Account Activity</i>				
<i>Date</i>	<i>Description</i>	<i>Revenue</i>	<i>Expenses</i>	<i>Balance</i>
<b>02/01/16</b>	<b>Beginning Balance</b>			<b>\$ 11,008,357.04</b>
02/02/16	State of Idaho-Nurse Grant Revenue	9,985.95		11,018,342.99
02/04/16	State of Idaho-Medicaid Revenue	97,496.73		11,115,839.72
02/16/16	State of Idaho-Base Support and Federal Revenue	3,576,762.05		14,692,601.77
02/24/16	Jerome & Gooding County Taxes, Lowes Grant, ARTEC Revenue, Misc. Reimbursements	103,237.76		14,795,839.53
02/25/16	State of Idaho-Safe & Drug Free Revenue	16,541.00		14,812,380.53
02/26/16	State of Idaho-Medicaid Revenue	26,160.11		14,838,540.64
02/29/16	State of Idaho-Federal Program Revenue	87,547.02		14,926,087.66
02/29/16	DL Evans-Interest on Sweep Account	2,514.42		14,928,602.08
				14,928,602.08
02/29/16	Post February AP Bills		2,411,523.04	12,517,079.04
02/29/16	Post February Salary & Benefits		1,483,175.52	11,033,903.52
				11,033,903.52
				11,033,903.52
				11,033,903.52
<b>Total</b>		<b>\$ 3,920,245.04</b>	<b>\$ 3,894,698.56</b>	<b>\$ 11,033,903.52</b>

<b>Cash Reconciliation</b>		
<b>Fund</b>	<b>Balance</b>	<b>Subtotal</b>
100 General Fund	10,466,781.79	10,466,781.79
230 Local Contributions	10,368.75	
231 Local Copier Maintenance	(24,924.82)	
232 Local Programs	(4,130.89)	
233 Albertson's Grants	3,954.66	
241 Drivers Education	31,070.67	
242 State LEP	72,907.44	
243 State Professional Technical	12,093.88	
244 State Misc. Grants	(10,375.44)	
245 State Technology Grants	22,180.13	
246 State Substance Abuse	35,338.42	
249 ISEE Phase II Grant	(1.85)	
251 Title I-A Improving Basic Programs	(70,034.90)	
253 Title I-C Migratory Children	9,181.51	
257 Title VI-B - IDEA	(63,774.19)	
258 Title VI-B - IDEA Preschool	(710.88)	
263 Perkins III Vocational Ed.	(24,604.33)	
270 Title III-English Language Acquisition	(3,608.70)	
271 Title II-A Improving Teacher Quality	(30,142.01)	
272 Title VI Rural & Low Income	(13,182.32)	
273 Title IV-A Safe and Drug Free Schools		
274 Title IV-A 21st Century Grant		
282 Title II-D Technology		(48,394.87)
310 Bond & Interest	1,758,307.74	1,758,307.74
410 Capital Projects	13,653,710.57	13,653,710.57
420 Plant & Facility	2,725,862.12	2,725,862.12
<b>Total of Accounts</b>	<b>\$ 28,556,267.35</b>	<b>\$ 28,556,267.35</b>
<b>Difference of ledger to cash totals</b>		-
<b>Checks not cleared</b>		531,344.06
<b>Sweep account balances</b>		11,033,903.52
<b>Bank balance - DL Evans Sweep Account</b>		11,565,247.54
<b>Sweep Account reconciliation difference</b>		<b>\$ (0.04)</b>

<b>DL Evans CEDARS Program CD Activity</b>				
<b>Date</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Balance</b>
<b>02/01/16</b>	<b>Beginning Balance</b>			<b>\$ 17,515,073.43</b>
02/29/16	DL Evans-Interest on CDARS CD	7,290.29		17,522,363.72
				17,522,363.72
				17,522,363.72
<b>Total</b>		<b>\$ 7,290.29</b>	<b>\$ -</b>	<b>\$ 17,522,363.72</b>

<b>Checking account reconciliation for February 28.</b>							
<b>Fund Title</b>	<b>Expenses</b>	<b>Salaries</b>	<b>Retirement</b>	<b>FICA</b>	<b>District paid Benefits</b>	<b>Health Insurance</b>	<b>Fund Total</b>
100 General Fund	398,973.07	918,089.78	99,935.70	66,290.41	13,763.73	146,486.54	1,643,539.23
230 Local Contributions	2,000.00						2,000.00
231 Local Copier Maintenance	597.18	3,462.50	391.96	261.59	52.85	530.20	5,296.28
232 Local Programs	24.41						24.41
233 Albertson's Grants							-
241 Drivers Education	226.80						226.80
242 State LEP		8,641.62	978.24	566.69	134.23	1,429.69	11,750.47
243 State Professional Technical	5,470.52	2,147.84	243.14	160.52	24.91		8,046.93
244 State Misc. Grants	9,811.90	14,409.13	1,631.11	1,034.58	226.87	2,120.80	29,234.39
245 State Technology Grants	8,117.72						8,117.72
246 State Substance Abuse							-
249 ISEE Phase II Grant							-
251 Title I-A Improving Basic Programs	3,731.91	43,396.62	4,912.53	3,049.67	823.83	12,934.32	68,848.88
253 Title I-C Migratory Children	1,385.93	6,672.09	755.27	452.31	133.79	2,358.81	11,758.20
257 Title VI-B - IDEA	10,682.60	34,174.19	3,629.09	2,479.00	604.82	8,695.14	60,264.84
258 Title VI-B - IDEA Preschool	2,474.03	1,048.50	118.69	80.21	22.16		3,743.59
263 Perkins III Vocational Ed.	4,396.68	2,413.35	273.19	161.55	34.34	265.10	7,544.21
270 Title III-English Language Acquisition	2,944.31	170.00		13.01			3,127.32
271 Title II-A Improving Teacher Quality	1,144.19	8,372.00	517.61	615.63	52.62		10,702.05
272 Title VI Rural & Low Income		5,190.00	587.50	377.77	79.21	795.30	7,029.78
273 Title IV-A Safe and Drug Free Schools							-
274 Title IV-A 21st Century Grant							-
282 Title II-D Technology							-
290 Food Service		34,517.37	3,832.87	2,445.09	751.74	12,354.60	53,901.67
310 Bond & Interest	826,321.26						826,321.26
410 Capital Projects	1,038,186.85						1,038,186.85
420 Plant & Facility	95,033.68						95,033.68
<b>Total of All Funds</b>	<b>2,411,523.04</b>	<b>1,082,704.99</b>	<b>117,806.90</b>	<b>77,988.03</b>	<b>16,705.10</b>	<b>187,970.50</b>	<b>3,894,698.56</b>
<b>Total Payroll &amp; A.P.</b>	<b>2,411,523.04</b>	<b>1,483,175.52</b>					<b>3,894,698.56</b>
<b>Difference</b>	<b>-</b>	<b>-</b>					<b>-</b>